

REPORT OF THE COMMITTEE ON AUDIT

February 27, 2002

The Honorable,
The Board of Commissioners of Cook County

ATTENDANCE

Present: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Hansen and Lechowicz (5)

Ex Officio
Members: Laura A. Burman, County Auditor and Thomas Glaser, Chief Financial Officer (2)

Absent: None.

Also Present Commissioner Moran; Patrick Driscoll, Chief-Civil Actions Bureau, Cook County State's Attorney's Office; John Chambers, Comptroller-Bureau of Finance; Ronald J. Banks, Comptroller-Clerk of the Circuit Court; Vincent Garrett, Director of the Computer Aided Booking System-Sheriff's Office; Jack J. Kelly, Chief Financial Officer-Sheriff's Office; Kimberly Feeney, Chief Financial Officer-Cook County Treasurer's Office; Gary Fink, Arthur Andersen LLP; Dan G. Parmer, D.V.M., Administrator-Department of Animal Control; Ray Wolverton, Director of Technical Services-Recorder of Deeds Office; Catherine Maras O'Leary, Chief Information Officer-Bureau of Information Technology and Automation; Ray Balcarcel, Director of Financial Control-Cook County State's Attorney's Office; Dan Degnan, Assistant Chief Financial Officer-Treasurer's Office; Barb Bruno, Director-Cook County Department of Revenue; Donald H. Wlodarski, Commissioner-Department of Building and Zoning; William Franek, Ph.D., Manager-Department of Environmental Control; Marlene Dantino, Chief Financial Officer-Department of Highways; and Alvin Starks, Deputy Director-Bureau of Administration.

Court
Reporter: Anthony W. Lisanti, C.S.R.

Ladies and Gentlemen:

Your Committee on Audit of the Board of Commissioners of Cook County met pursuant to notice on Wednesday, February 27, 2002 at the hour of 11:00 AM in the Board Room, Room 569, County Building, 118 North Clark Street, Chicago, Illinois.

Your Committee has considered the following items and upon adoption of this report, the recommendations are as follows:

Following the call of the meeting, Chairman Daley stated for the record that he and other members of the Audit Committee submitted questions on the following audit reports and requested responses from various county agencies (ref. Attachment 1).

1. 248518 CLERK OF THE CIRCUIT COURT, Dorothy Brown, transmitting a Communication, dated December 4, 2001:

Please find the submitted Fiscal Years 1999 and 2000 Independent Audit Reports and their related Memorandum on Internal Controls for the Office of the Clerk of the Circuit Court. Please accept these reports and refer them to the Cook County Audit Committee for the appropriate review.

***Referred to the Audit Committee on December 18, 2001**

In response to Commissioner Hansen's question on page one regarding the status of the conversion of records to an integrated cashiering system, Ronald Banks stated the Office of the Clerk of the Circuit Court was completing its review and validation of information contained in an integrated study done by UNISYS and was finalizing the specifications on a Request for Proposal (RFP) for a new Integrated Cashiering System.

In response to Commissioner Hansen's inquiry on the approximate cost of an integrated cashiering system, Mr. Banks stated he estimated a cost of over \$3 million.

Commissioner Hansen requested a target date for completion of a RFP and its submittal to the Board. Mr. Banks stated he anticipated the RFP would be forwarded to the Purchasing Agent and submitted to the Board by April 1, 2002.

In response to Commissioner Hansen's question on page two regarding if full recovery of overpayments to municipalities on traffic disbursements versus receipts during the 2001 fiscal year has been completed, Mr. Banks stated that the Office has recovered and reduced the receivables cited in the report with the exception of three municipalities.

In response to Commissioner Hansen's question on page two regarding the status of escheatment of Child Support checks outstanding from 1981 to June 1994, Mr. Banks stated this item was completed on November 1, 2001 with the escheatment of \$372,924.49 in outstanding Child Support checks to the State of Illinois Department of Financial Institutions in accordance with the Illinois Unclaimed Property Statute.

In response to Commissioner Hansen's question on page four regarding if the Office had requested a legal opinion from the State's Attorney's Office related to writing off NSF checks deemed uncollectable, Mr. Banks stated the Office of the Clerk of the Circuit sent correspondence dated November 15, 2001 requesting a legal opinion but had not yet received a response from the State's Attorney.

Chairman Daley called on Patrick Driscoll to respond to the status of a legal opinion from the State's Attorney's Office to the Office of the Clerk of the Circuit Court on this issue.

Mr. Driscoll stated that approximately three months ago the State's Attorney received several requests for legal opinions from the Circuit Clerk on the issues found on pages 4, 5 and 6 of this Internal Control Memorandum Audit Report. He noted the State's Attorney had just received a copy of the report yesterday and should have a response to the Clerk on each request in seven to ten days.

In response to Commissioner Hansen's question on page seven regarding if the Office had automated reconciling the Cash Bond Account, Mr. Banks stated this was completed November 30, 2001 with all

supporting documentation retained and a uniform procedure for the release of bonds when probation is a factor is in place.

In response to Commissioner Hansen's question on page eight regarding the status of the Office's review of its escheatment procedure or policy relating to compliance with statutory requirements, Mr. Banks stated the review has been completed, escheatment of outstanding Child Support checks and Bail Bonds was done in 2001 and to date the Office is in compliance with the requirements of the Illinois Unclaimed Property State and Abandoned Bond Statute.

Commissioner Butler commented on the length of time to cash a check and the recent change from 90 days to 30 days. He requested information from the State's Attorney on whether the County would still be liable for funds on checks outstanding after 31 days.

Patrick Driscoll responded that a claim could be made to the County requesting that a new check be issued. He noted that 30 days is considered a relative short turn-a-round timeframe, which may create more paperwork and cost for the County.

In response to Commissioner Goslin's question on page two regarding what is being done to achieve full recovery of overpayments to municipalities, Ron Banks stated all payments have been received with the exception of the Village of Deerfield, the Village of Burr Ridge and South Suburban College. He explained the Office is working with these 3 agencies to recoup the payment, but since each does not receive a significant amount of traffic revenue it is taking longer for them to repay.

Commissioner Lechowicz requested a letter be sent from the Auditor and the Audit Committee stating that the timeframe for cashing checks should remain at 90 days instead of 30 days. Chairman Daley stated he agreed and would have his staff work with the Auditor on preparing the letters.

Commissioner Butler, seconded by Commissioner Hansen, moved to receive and file Communication No. 248518. The motion carried.

2. 249261 SINGLE AUDIT REPORT. Transmitting a Communication, dated, January 22, 2002 from Thomas J. J. Glaser, Chief Financial Officer, Bureau of Finance:

SUBJECT: SINGLE AUDIT REPORT FOR FISCAL YEAR ENDING NOVEMBER 30, 2000

Submitting a copy of Cook County's Single Audit Report for fiscal year ending November 30, 2000, as prepared by Washington, Pittman & McKeever, LLC. I respectfully request that the report be referred to the Audit Committee for further discussion.

***Referred to the Audit Committee on January 24, 2002**

In response to Commissioner Hansen's question on page 25 regarding the proper maintenance of records for funds received from Federal grants, Vince Garrett stated to date the Office had implemented the Auditor's recommendation found on page 26 of the report.

In response to Commissioner Hansen's regarding the use of Narcotics and Asset Forfeiture Fund on real estate or real estate improvements, Jack Kelly stated funds were used on two storage facilities (one on county property and one on forest preserve property).

Commissioner Hansen asked if Board approval was received for these improvements. Mr. Kelly stated he would research whether approval was received and provide a written response to the Chairman.

In response to Commissioner Goslin's question regarding the status of the Auditor's recommendation relating to inventory and reconciliation of the Narcotics and Asset Forfeiture Fund, Jack Kelly stated a new general ledger accounting system was installed in December 2001 and all financial transactions for fiscal year 2002 will be recorded in the new accounting system.

Commissioner Lechowicz commented on the importance of knowing for next year's budget preparation if any state or federal grant funds will be diminished. He requested an opinion from the County Auditor on any estimated shortfalls of grant funds, including a recommendation for the Board on what to do in preparation for such shortfalls and the impact on grant funded programs.

Laura Burman reminded the members that the Board approved an amendment during the 2002 Budget process calling for any county agency or office seeking new grants to first submit information to the Board for approval before obtaining new grant dollars.

In response to Commissioner Hansen's question on page 10 regarding negative balances in grant funds, John Chambers stated that grant programs are continued or renewed prior to the grant funds being received due to the differences in the county, state, and federal governments fiscal years. He stated this is only done to allow for the uninterrupted continuance of grant programs where funds are known to be forthcoming.

Commissioner Hansen recommended in future reports that the Auditors include a simple asterisk and footnote with an explanation on negative balances.

On the issue raised regarding future shortfalls in state and federal grant funds for county programs, Chairman Daley agreed with Commissioner Lechowicz's concern and noted the President has directed the County's Budget Director to make sure all agencies are aware of the new budget amendment relating to grants and to report to the Administration and Finance Committee on any foreseen shortfalls in grant funds including any recommended actions to consider in preparation for next year's budget.

Commissioner Lechowicz, seconded by Commissioner Goslin, moved to receive and file Communication No. 249261. The motion carried.

3. 245586 BUREAU OF FINANCE, by Thomas J. Glaser, Chief Financial Officer. Transmitting a Communication dated, August 9, 2001:

SUBJECT: COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR FISCAL YEAR ENDED NOVEMBER 30, 2000

Enclosed is a copy of Cook County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended November 30, 2000 prepared by Arthur Andersen LLP. I am hereby requesting the opportunity to discuss this report with the Audit Committee of the Board of Commissioners.

***Referred to the Audit Committee on August 9, 2001**

In response to Commissioner Hansen's question regarding how the Forest Preserve District's deficit is handled since the District's financial statements are combined with the County's in the CAFR, Gary Fink stated the District's fund balances are shown separate throughout the report and the deficit is disclosed on page 45 in the footnote which is then rolled up and included in the total aggregate on page 60 as part of the Special Revenue Fund.

As a point of information, Tom Glaser noted he was informed yesterday that the County's Bond Rating had been raised from AA3 to AA2.

In response to Commissioner Moran's question regarding the procedure for selecting the outside auditors, Laura Burman stated that every so often an RFP goes out, and the selection process follows the statutory and county procedures for selecting bids and entering into contracts with outside vendors. Ms. Burman noted that contract renewals are worked out with the Chief Financial Officer and submitted to the Board for approval.

Commissioner Lechowicz, seconded by Commissioner Butler, moved to receive and file Communication No. 245586. The motion carried.

4. 249895 MEMORANDUM ON INTERNAL CONTROL. Transmitting a Communication, dated February 18, 2002 from Thomas J. Glaser, Chief Financial Officer, Bureau of Finance.

Submitting the Memorandum on Internal Control for Cook County, Illinois relating to the audit for the fiscal year ended November 30, 2000. The accompanying Comprehensive Annual Financial Report (CAFR) for the fiscal year ended November 30, 2000 was previously distributed to the Board. I respectfully request that this report be referred to the Audit Committee for further discussion.

***Referred to the Audit Committee on February 21, 2002**

In response to Commissioner Hansen's question on page two regarding how much of the amounts classified as unidentified have been distributed, Kim Feeney stated the Office is in the middle of its 2000 and 2001 audits and once those audits are completed the Office will most likely finish distributing the remaining money according to the direction of the State's Attorney. She stated the Office distributed \$22.9 million of the original \$26.5 million on July 31, 2001 to various taxing bodies; however she noted approximately \$3.7 million is being held back and earmarked to address issues found prior to 1998.

In response to Commissioner Hansen's question regarding what is being done to address the issue of GASB reporting requirements having a negative impact on the County's system of internal control and its ability to prepare timely and accurate GAAP financial statements, John Chambers stated he disagreed with the statement that the requirements may threaten the systems and accuracy of county financial reports. However, he noted the new standards might require the creation of a Financial Reporting position in the 2003 Budget to ensure compliance with the new GASB reporting requirements.

Chairman Daley requested a written response from the Chief Financial Officer and Auditor addressing the new GASB reporting requirements impact on the County's system of internal control and budget.

In response to Commissioner Hansen's question on page four regarding the status of the department being in compliance with the Cook County's Taxpayers' Interest Assurance Ordinance, Dr. Parmer stated the department would be in total compliance in a week or two. He explained the department has initiated with the Bureau of Finance and bank the paperwork necessary to implement the recommendation and has also begun sending checks to the Comptroller on a regular schedule.

In response to Commissioner Hansen's question on page nine regarding an explanation of the problem, John Chambers stated the alleged problem dealt with how the County paid contractual employees such

as court reporters and interpreters. He explained the Bureau of Finance consulted with Deloitte to review what could be deemed regular employees rather than contracted employees and they provided an opinion and recommendation on how to proceed. He stated the issue has been remedied by placing these individuals on the payroll as 130 employees rather than 110 regular employees.

In response to Commissioner Hansen's question on page 10 regarding the recommendation for making the implementation of an off-site security system, disaster recovery and business continuity plan a priority, Cathy Maras-O'Leary stated the issue is being reviewed and has been found to be very complicated to gather the detailed specifications due to the lack of resources she currently has in her office. She said she has budgeted monies for an outside consultant that could be dedicated to researching and coordinating the various county agencies mission-critical system needs, the data exchange needs of outside users and the overall RFP specification and capital planning for this initiative. She noted that the county has already invested in uninterruptible power supplies, redundant hardware, and generators for its main processing center. She also noted that the point-to-point circuits for the wide area network (WAN) will be replaced by a fiber ring for added disaster recovery.

In response to Commissioner Hansen's question regarding what the estimated initial capital outlay would be and whether other major counties of comparable size had completed an off-site operations center in case of a disaster, Ms. Maras-O'Leary stated the initial capital outlay is estimated to be between \$12 to \$18 million. In terms of a survey of where other major counties are on this issue, she stated she would begin to inquire and get back to the Committee.

In response to Commissioner Hansen's questions on page 13 regarding if the Sheriff's Office had implemented a new general ledger system and complied with the Auditor's recommendation relating to the escrow account of forfeited funds, Jack Kelly confirmed that the Office had completed both issues.

In response to Commissioner Hansen's questions on page 18 regarding if the Veterans' Assistance Commission had implemented the Auditor's recommendations relating to monthly reconciliation and the clarification of authority limits and segregation of duties, Alvin Starks confirmed that the Commission had completed both recommendations.

In response to Commissioner Hansen's question on page 19 regarding if the Liquor Control Commission had implemented the Taxpayers' Interest Assurance Ordinance requirements, Laura Burman stated the Commission does hold balances that exceed the \$100,000 FDIC insurance limit for a short period of time when license fees are being collected (in April and May). She confirmed that the Deputy Liquor Commissioner, Jack Weinrauch, was in the process of working on the collateralization factor with the depository bank.

In response to Commissioner Hansen's question regarding the status of the Recorder of Deeds Office's RFP for a new cashing system, Ray Wolverton stated the RFP for a new cashing system was released on November 17, 2001. He said responses were received in early January, evaluation of the seven responses received has been done, the scope was narrowed down to a short list of three companies in early February, and demonstrations of the three companies' products were provided in the Office. He stated the Office is prepared to submit to the Board a request for approval on entering into contract negotiations with the selected company, which should appear on the agenda at the March 7, 2002 meeting.

In response to Commissioner Hansen's question on when the current UNISYS system was installed and the estimated cost of a new cashing system, Ray Wolverton stated the UNISYS system was installed in October 1997 with acceptance of the product by the Office given in early 1998. Shortly thereafter implementation problems were found; the company that installed the product was called back

in for assessment and their findings called for replacement of the system. He estimated the new system would cost no more than \$3 million.

Commissioner Hansen commented on how upsetting it was to see money spent on a system that within three years needs replacement. He recommended in the future, RFP specification and review of the scope of services should be evaluated by not only the Office purchasing the hardware or software system but also coordinated with the Chief Information Officer and Chief Financial Officer.

On this issue, Cathy Maras-O'Leary stated that she was not involved in the UNISYS system RFP and implementation but at the request of the Audit Committee, participated first-hand in looking at the scope of the project and personally assisted on drafting the RFP for a new cashiering system with the Recorder's Office.

In response to Commissioner Hansen's request for her opinion on whether an RFP is better than a bid, Ms. Maras-O'Leary stated yes. She commented on the difficulties of clearly defining the hardware or software specifications in a bid packet, as well as the limitations placed on the county in making any changes to the scope to take advantage of new technology through the bid process. In her opinion, RFPs give the county more options at no cost by allowing input from the vendors through their proposals to find improved or more innovative technological means to address the systems current scope, as well as upon review of the proposals, the flexibility to make changes for future needs that originally the county may not have specified or considered.

As a follow-up, Chairman Daley asked if the county received what was promised in terms of the previous RFP and contract for services with the UNISYS cashiering system or is there a liability issue that needs to be addressed. He also inquired on the cost of the UNISYS system. Mr. Wolverton noted the total cost of the past system was \$3.2 million and replacement cost is estimated at less than \$3 million. He stated in terms of liability, the Recorder's Office did bring a warranty issue and question of vendor liability up with the State's Attorney's Office, but was told it would not be cost effective to pursue the issue.

In response to Commissioner Hansen's question on page 21 regarding if the State's Attorney's Office had implemented the Auditor's recommendation to collateralize three accounts to be in compliance with the Cook County Taxpayers' Interest Assurance Ordinance, Ray Balcarcel stated the Office is in compliance with the Ordinance. He noted the recommendation involved three accounts at Bank One, which the Auditor said totaled more than the \$100,000 FDIC insured limit. Since the Audit Report was issued, the Office confirmed with the bank that these accounts were already included on a larger list of collateralized deposits.

In response to Commissioner Hansen's question on page 22 regarding a target date for a county-wide investment policy, John Chambers stated he was not responding for the Treasurer's Office on this particular issue but was aware it is the intention to bring before the Board an amendment to the Taxpayers' Interest Assurance Ordinance to reduce the 110% collateralization to 102%. Responding on a target date for a county-wide investment policy, Dan Degnan stated the Treasurer's Office did implement a formal investment policy on December 1, 1999 in compliance with state statutes. He noted in terms of a county-wide investment policy, the Treasurer did submit the Office's formal investment policy to the County's Chief Financial Officer and would be happy to discuss it further if the County wishes to adopt this policy county-wide.

Commissioner Hansen requested information from the County Auditor, Chief Financial Officer and Treasurer's Office covering the recommendation found on page 22 regarding a county-wide investment policy, which the committee could discuss at its next meeting.

Laura Burman stated the Treasurer implemented an internal office Investment Policy that is in compliance with the County's Taxpayers' Interest Assurance Ordinance. However, a county-wide investment policy has not been developed or coordinated with the Treasurer's Office, which the audit recommendation states should be considered.

Chairman Daley asked Tom Glaser to meet with the Treasurer's Office and follow-up on this request with a written response to the Chairman for further discussion. He asked that the response include the recommended actions and need for implementing a county-wide investment policy.

Commissioner Lechowicz commented on the current 110% collateralization policy on county-wide investments of public funds under the Cook County Taxpayers' Interest Assurance Ordinance. He mentioned the Comptroller's previously stated comments on the Administration's intentions to amend the Ordinance to lower the requirement to 102%. He stated he understands some banks or agencies may believe the current collateralization is too restrictive, however he stressed the policy was put in place to not only assure the safety of the county's investments, but most importantly for the taxpayers benefit to assure them that all public funds held by the county get the highest return of interest. He noted the State of Illinois also collateralizes their funds at 110% and feels it is important that the County's Ordinance is enforced with no exemptions except with Board approval. He referenced the current audit report and the agencies that were shown to be in noncompliance with the Ordinance and asked what was being done to bring all county agencies into compliance.

Chairman Daley recommended a letter be sent to all county agencies reiterating the 110% collateralization policy on funds along with a copy of the Cook County Taxpayers' Interest Assurance Ordinance.

Commissioner Butler, seconded by Commissioner Goslin, moved to receive and file Communication No. 249895. The motion carried.

5. Sheriff's Court Services Department – Civil Process Division and Administrative & Support Services Department – Fees and Trust Funds for year ended November 30, 1999.

Submitted to the Audit Committee on January 28, 2002

In response to Commissioner Lechowicz's question on page five regarding what were the economic reasons for not using interest-bearing accounts, Jack Kelly stated the funds were insufficient in these accounts to cover the monthly service fees of \$30 per month charged by Amalgamated Bank.

Commissioner Lechowicz commented that if the monthly service fees exceed the interest generated, the agencies should seek Board review and approval for an exemption from the Taxpayers' Interest Assurance Ordinance.

In response to Commissioner Lechowicz's question on page six regarding the reason for the significant increase in the community service fee, Mr. Kelly stated the increase was due to a large increase in the number of participants in the SWAP community program.

In response to Commissioner Lechowicz's question on a reason for the significant levy increase, Mr. Kelly stated he did not know the reason but would look into it and get back to the Committee with an answer.

In response to Commissioner Lechowicz's question on whether a general ledger system had been implemented, Mr. Kelly responded it was installed in December 2001.

Commissioner Lechowicz commented that he noticed several times in the audit a reference to a Peachtree Software system and asked for some information on this system. Mr. Kelly stated it refers to the software used in the Sheriff's general ledger accounting system.

In response to Chairman Daley's question on page nine regarding if the December 1, 2001 target date was met, Mr. Kelly stated it was.

Commissioner Hansen, seconded by Commissioner Butler, moved to receive and file Item 5. The motion carried.

6. Department of Building and Zoning – Fee Report for year ended November 30, 2000.

Submitted to the Audit Committee on January 28, 2002

In response to Commissioner Hansen's question on page eight regarding if there had been any discussion to resolve the problem of sending the public to various offices in different buildings simply to pay for permits or licenses. Commissioner Hansen noted the audit recommendation mentioned the possibility of setting up a satellite office for the Department of Revenue at the Cook County Administration Building.

Barb Bruno noted there wasn't a problem when the Department of Building and Zoning was located in the same building and stated that most of the fees are paid by mail.

Don Wlodarski stated he did not have any numbers to reflect if this was a big problem, but noted his department has been meeting with the Bureau of Administration and the Industrial Engineers, and would reach out to MIS and the Department of Revenue to see if some online payment system might be feasible to solve this inconvenience to the public.

Chairman Daley commented that this problem of shuffling the public back and forth between county offices is not just confined to the Department of Building and Zoning. He mentioned his office encounters individuals frustrated by being sent to and from the various county agencies that service property records, assessments and tax payments.

Commissioner Lechowicz agreed with the Chairman and suggested the county look into what he termed a "one-stop-shopping" system using electronic links on the county WAN between the various offices to provide access to payment options.

Commissioner Hansen, seconded by Commissioner Lechowicz, moved to receive and file Item 6. The motion carried.

7. Department of Environmental Control – Fee Accounts for year ended November 30, 2000.

Submitted to the Audit Committee on January 28, 2002

In response to Commissioner Hansen's question on page two regarding what action the department has taken on amounts owed or overdue as of November 30, 2000, Dr. William Franek stated the

majority of the fees billed (\$204,461.22) for operating permits were received shortly after November 30 by the County. However, for the remaining (\$42,866.22) outstanding money owed from prior monthly billings the department has sent second and final notices out to the businesses. He explained if payment is not received after four months of nonpayment from the original bill, a court citation is issued pursuant to the Cook County Environmental Control Ordinance, Article 5.4-1, "Certificate of Operation Required" and the businesses must appear in court ready to make payment if a judgment is entered.

Commissioner Hansen asked the percentage resolved once a citation is issued. Dr. Franek responded 80% to 90% of nonpayments are resolved after a court citation is issued.

Commissioner Butler, seconded by Commissioner Goslin, moved to receive and file Item No. 7. The motion carried.

8. Veterans' Assistance Commission – Financial Report for year ended November 30, 1999.

Submitted to the Audit Committee on January 28, 2002

Commissioner Goslin commented on the numerous findings made in the report on bookkeeping problems or the general lack of proper accounting methods and practices.

In response to Commissioner Goslin's question on what had been done to date by the Commission to implement the Auditor's recommendations, Alvin Stark responded that Superintendent Houlihan had met with the County Auditor and has implemented all the recommendations.

Commissioner Goslin asked the County Auditor to confirm if all the recommendations contained in this report had been implemented.

Laura Burman stated she met with Superintendent Houlihan on rectifying the problems found at the time this report was completed. She said the Veterans' Assistance Commission has made significant progress in addressing each recommendation.

Commissioner Hansen, seconded by Commissioner Goslin, moved to receive and file Item No. 8. The motion carried.

1. Old Business - Highway Department: Fee Schedule

In response to Commissioner Hansen's question on the status of a previous audit recommendation regarding the department getting the Board's authority to collect approximately \$15 thousand in miscellaneous fees annually, Laura Burman stated that the response from the Highway Department was provided and distributed with the meeting back-up material.

In response to Commissioner Hansen's question on a target date on resolving this issue, Marlene Dantino stated the Highway Department did a comparison survey of other governmental agencies on this issue and was in the process of drafting a proposed ordinance with the necessary enabling authority for the collection of these miscellaneous fees. She gave a target date of April 2002 for submittal of the proposed ordinance to the Board.

Commissioner Goslin moved to adjourn the meeting, seconded by Commissioner Butler. The motion carried and the meeting was adjourned.

Respectfully submitted,
Committee on Audit

John P. Daley, Chairman

Attest:

Sandra K. Williams, Secretary

The transcript for this meeting is available in the Office of the Secretary to the Board,
118 North Clark Street, Room 567, Chicago, IL 60602.